



This notice provides information on what is taxable and what is not taxable on Public Timber sale purchases as they pertain to the Washington State Forest Excise Tax.

Taxable

Includes anything not “directly and exclusively related to the harvesting and marketing of the timber”. The most common examples are listed below. This is not an exhaustive list.

Roads:

- Constructed or reconstructed roads with a rock base. This includes deactivated or abandoned roads not totally obliterated (rock base still intact)

Other Considerations:

- Scarification
- Reforestation
- Stumping
- Surveys
- Water bars
- Cattle guards
- Chemical dust abatement
- Wind rowing
- Fish weirs
- Rock stockpiling
- Trail building
- Rip rap
- Paving
- Obliteration of roads outside of the harvest unit or haul route

Non-Taxable

- Roads built inside the harvest unit that are obliterated by removing drainage structures, ripping the grade, filling in the ditches and re-shaping the slope.
- Harvesting and marketing costs directly and exclusively related to the harvesting of the timber.
- Slash disposal required to abate severe fire hazard.
- ARRF (Access Road Revolving Fund) charges.

(See the public Forest Excise Tax Return detail pages for additional information and instructions)

NOTE: Remember that accurate records must be kept available for audit. RCW 82.32.070 requires that suitable records be maintained and preserved for a period of five years. The statute provides that all books, records, and invoices shall be open for examination at any time by the Department of Revenue.

Reminder: Log Export Restrictions

Please be advised that all timber harvested from public lands is export restricted. Logs are to be properly painted and branded prior to leaving the harvest site. Additionally, purchasers have specific reporting requirements to the Department of Revenue. For a complete description of the regulations, see WAC Chapter 240-15. If you need additional information or reporting forms, please call Steve Frederick or Tonya Elliott at (800) 548-8829.

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